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Reduction of military budgets: objective information on military matters, including transparency of military expenditures

Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures

Note by the Secretary-General

The Secretary-General has the honour to transmit herewith the report of the Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures. The Group of Experts was established pursuant to paragraph 5 (c) of General Assembly resolution 62/13.

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Report of the Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures

Summary

The present report provides a review of the operation of the United Nations Standardized Instrument for Reporting Military Expenditures. It contains an examination of the reasons that may prevent countries from reporting military expenditures, and provides recommendations aimed at adapting the reporting template to new security and military realities and at providing States with additional incentives to participate in the Standardized Instrument.

The Group of Experts concluded that transparency in military expenditures remains an essential element for building trust and confidence among States and, in conjunction with other measures undertaken at the global and regional levels, helps to relieve international tensions. The broadest possible participation in reporting military expenditures was emphasized. Furthermore, the Group noted the importance of leveraging existing resources of the United Nations disarmament machinery for promoting the Standardized Instrument.

The Group also underlined the necessity of using the standardized reporting form as a preferred method for reporting. In order to better accommodate the particularities of national accounting systems and to facilitate and enhance participation in the Standardized Instrument, the Group agreed on a common understanding of military expenditures and on a number of modifications to the standardized and the simplified reporting forms, and developed a format for the "nil" report. All three formats were joined under a suggested new title, "United Nations Report on Military Expenditures". Thus, States may choose the most appropriate reporting form and are encouraged to complement their national submissions with explanations and additional materials and documentation. The Group recommended including in the national report information on a national point of contact in order to facilitate communication between Member States and the Secretariat.

The Group of Experts recommended that the General Assembly establish a process for periodic review of the report in order to ensure its continued relevance and operation, and suggested that the next review be scheduled in five years.

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Foreword by the Secretary-General

The problem of soaring military budgets has been of long-standing concern to the international community. Shortly after the United Nations was founded, proposals to reduce military budgets were advanced in the General Assembly. These were put forward in the belief that such measures would facilitate global disarmament, including actual reductions of arsenals that would, in turn, free up resources that could be devoted instead to economic and social development.

In 1980, the General Assembly developed the United Nations Standardized Instrument for Reporting Military Expenditures and encouraged all countries to report annually on their military-related expenditures for the previous year. Transparency in military spending was deemed important for building confidence and trust, in particular at the regional level. By making the reported figures publicly available, the United Nations makes possible their verification and analysis.

In 2010, I established a group of governmental experts to conduct a review of the Instrument for the first time since its establishment and to report to the sixty-sixth session of the General Assembly. That report is now before you, offering a number of practical recommendations to make the Instrument more user-friendly and more relevant to today's changing world.

I particularly welcome the Group's call on Governments to supplement their reported data with explanations and documentation. Such extra information on military spending, accompanied by a readiness to contextualize, explain and discuss budgetary choices, will enable reports on military expenditures to serve as a rich source for concrete, confidence-building dialogue between countries.

The Group has recognized the Instrument's potential to contribute tangibly to peace and security. My hope is that we can go even further, and reap benefits through the long-hoped-for and much-needed release of resources for development.

I commend this report to the General Assembly for its consideration.

Letter of transmittal

[19 June 2011]

Sir,

I have the honour to submit herewith the report of the Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures. The list of the members of the Group, whom you appointed pursuant to paragraph 5 (c) of General Assembly resolution 62/13 of 5 December 2007, comprises the following experts:

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The report was prepared in the period between November 2010 and May 2011, during which the Group of Experts held three sessions: the first in Geneva, from 8 to 12 November 2010, and the following two in New York, from 7 to 11 February and from 9 to 13 May 2011, respectively.

Following substantial discussions, the Group of Experts reaffirmed that transparency in military matters provides for increasing predictability of States' activities in the politico-military sphere and forms an essential element for building a climate of trust and confidence among them. Therefore, the Group stressed the importance of more consistent participation in the reporting of military expenditures by all Member States and of submitting data that are as comprehensive as possible. Also, the Group is of the opinion that high-level officials of the United Nations could contribute to the promotion of the Instrument by actively highlighting its relevance and role as the main source of compiled official data on military spending available to the public.

The Group considered a number of proposals from experts, who represented different regions, aimed at the modification of the reporting forms to better reflect changing security realities, including the engagement of armed forces in the expanded scope of non-military missions they have undertaken. After extensive discussions, the Group agreed upon several recommendations. These include in particular certain modifications of the standardized reporting forms, the development of explanatory notes and the introduction of a format for "nil" reporting. The Group also recommended complementing reports on military expenditures, where appropriate, with additional explanations and documentation which would allow better understanding of the submitted data.

The members of the Group wish to express their appreciation for the assistance they received from members of the United Nations Secretariat. In particular, they wish to thank Mr. Yuriy Kryvonos, who served as secretary of the Group, and Mr. Bengt-Göran Bergstrand, who served as consultant to the Group. The Group is also grateful to Mr. Sergio Duarte, High Representative for Disarmament Affairs, for the support received from him.

I have been requested by the Group of Governmental Experts, as its Chair, to submit to you, on its behalf, the present report, which was approved by consensus.

(*Signed*) Claus **Wunderlich**
Chair, Group of Governmental Experts on the Operation and
Further Development of the United Nations Standardized Instrument
for Reporting Military Expenditures

I. Introduction

1. Pursuant to General Assembly resolution 62/13, the Secretary-General established a group of governmental experts, on the basis of equitable geographical representation, to review the operation and further development of the Standardized Instrument for Reporting Military Expenditures, taking into account the views expressed by States and the annual reports of the Secretary-General on the subject. The General Assembly took note of the need to improve the operation of and broaden participation in the Standardized Instrument in the light of changes since its introduction in 1980.

II. Background/overview of the Standardized Instrument for Reporting Military Expenditure

A. Establishment of the Standardized Instrument

2. The Standardized Instrument for Reporting Military Expenditures was established in 1980 and started its operation in 1981, in accordance with General Assembly resolution 35/142 B, entitled "Reduction of military budgets". In the resolution, the General Assembly emphasized the value of such an international reporting instrument as a means of increasing confidence between States by contributing to greater openness in military matters (see also resolution 33/67). The Assembly was convinced that the systematic reporting of military expenditures should become an important step in the move towards agreed and balanced reductions in those expenditures. The Assembly recommended in its resolution 35/142 B that all Member States should make use of the reporting instrument and report annually to the Secretary-General their military expenditures of the latest fiscal year for which data were available.

B. Evolution of the Standardized Instrument

3. In 1981 and 1982, an ad hoc group of experts considered the possibilities of further refining the reporting instrument as well as finding solutions to the question of comparing military expenditures among States and recommended, inter alia, developing parities which would reflect the relative purchasing power of each country's currency and price deflators applicable to the military sector in each State (see A/S-12/7). At its fortieth session, in 1985, the General Assembly had before it the final report, entitled "Construction of military price indexes and purchasing power parities for comparison of military expenditures" (A/40/421), submitted by another group of experts, appointed by the Secretary-General pursuant to Assembly resolution 37/95 B of 13 December 1982. That approach was intended to facilitate international agreements to freeze, reduce or otherwise restrain military expenditures.

4. The functions of the reporting instrument had evolved as Member States continued their efforts in the field of reduction of military expenditures. They followed two tracks to that end. First, the General Assembly made efforts to broaden participation in the standardized reporting system through resolutions on objective

information on military matters.[1] In those resolutions, Member States were also requested to communicate to the Secretary-General the measures they had adopted to contribute to greater openness in military matters in general and, in particular, to improve the flow of objective information on military spending and capabilities.

5. Secondly, in accordance with General Assembly resolution 34/83 F, subsequently reaffirmed in resolution 35/142 A and the other resolutions on this matter entitled "Reduction of military budgets",[2] Member States negotiated between 1981 and 1989 within the Disarmament Commission principles which should govern further actions of States on freezing and reducing military budgets. In the absence of an agreement on transparency requirements, the Disarmament Commission did not succeed in concluding negotiations on the text by consensus in 1989. The text was transmitted to the General Assembly, which took note of the set of principles elaborated by the Disarmament Commission as useful guidelines for further actions in this field (resolution 44/114 A, annex).

6. Since 1990, pursuant to General Assembly resolution 44/116 E, the Disarmament Commission had been dedicated to the development of guidelines and recommendations for objective information on military matters (A/47/42, annex I). This work was completed in 1992 and endorsed by the General Assembly in resolution 47/54 B. Main objectives included the enhancement of openness and transparency on military matters, increasing the predictability of military activities, reducing risks of military conflict and raising public awareness of disarmament matters. It was recommended that the United Nations continue the operation of the system for standardized reporting on military spending and further improve it (ibid., para. 11). The endorsement of this recommendation by the General Assembly made the Standardized Instrument for Reporting Military Expenditures an established confidence-building measure and a practical means for all States to contribute on a year-to-year basis towards international peace and security.

7. In 1993, in its resolution 48/62, the General Assembly, welcoming the recent progress achieved in arms limitations and disarmament as a step which, in the long term, would lead to significant reductions in military expenditures, and convinced that improved international relations resulting from the end of the East-West confrontation formed a sound basis for promoting further openness and transparency on all military matters, recalled and emphasized the role of the United Nations standardized reporting system for an increased flow and exchange of information on military expenditures. Consequently, in 1994 the two agenda items previously entitled "Reduction of military budgets" and "Objective information on military matters", were merged in a new resolution, entitled "Objective information on military matters, including transparency of military expenditures" (resolution 49/66). In that resolution, the Assembly requested the Secretary-General to circulate annually the reports on military expenditures, as received from Member States, a practice that has continued, and to seek the views of Member States on ways and means to implement the guidelines and recommendations for objective information on military matters, in particular, how to strengthen and broaden participation in the Standardized Instrument for Reporting Military Expenditures.

[1] Resolutions 37/99 G, 38/188 C, 40/94 K, 41/59 B, 42/38 I, 43/75 G and 44/116 E.

[2] Resolutions 36/82 A, 37/95 A, 38/184 A, 39/64 A, 40/91 A, 41/57, 42/36 and 43/73.

8. In 1998, with the endorsement of the General Assembly (resolution 52/32), the Secretary-General convened consultations with relevant international and regional organizations that received reports from countries on their military spending. The participants discussed the structure of the Standardized Instrument, the reporting capacity of Governments, the process of overseeing the reporting system and the incentives for Governments to participate. Five major recommendations were made in the Secretary-General's report (A/53/218):

(a) Raise the profile of the United Nations standardized reporting system;

(b) Elicit the views of Member States regarding obstacles to their participation;

(c) Provide incentives to Member States to participate;

(d) Eliminate technical impediments;

(e) Enhance the complementarity of and cooperation among different international and regional instruments.

9. Since then, the United Nations Secretariat has regularly sought and published views of Member States concerning the operation of the Standardized Instrument for Reporting Military Expenditures and ways to improve it. In 2002, a simplified reporting form was introduced with a view to enhancing the participation of States in reporting military spending.

III. Review of the continuing operation of the Standardized Instrument for Reporting Military Expenditures

A. General

10. The Group reviewed the data and information submitted by Governments under the Standardized Instrument for Reporting Military Expenditures since its inception, as well as views and suggestions by Member States as reflected in the reports of the Secretary-General on ways and means to improve the operation of the standardized reporting system. The Group benefited from information provided to it by the United Nations Office for Disarmament Affairs, including a publication[3] and presentations provided by the Office, which included statistical data relating to the operation of the Standardized Instrument and utilization of the reporting forms. Representatives of the International Monetary Fund and the World Bank provided briefings on their activities to maintain financial statistical data in relation to military spending.

B. Relevance of the Standardized Instrument

11. The Group discussed the continuing importance of the Standardized Instrument. It acknowledged the traditional adoption by consensus in the General Assembly of the resolution entitled "Objective information on military matters,

[3] *Promoting Further Openness and Transparency in Military Matters: An Assessment of the United Nations Standardized Instrument for Reporting Military Expenditures* (United Nations publication, Sales No. E.10.IX.5).

including transparency of military expenditures". This support of the resolution by the States Members of the United Nations reflects the relevance of the Standardized Instrument as a means of increasing confidence between States and contributing to international peace and security.

12. The experts recalled the two original goals of the Standardized Instrument as set out in General Assembly resolution 35/142 B, which were to increase confidence between States by contributing to greater openness and to be an important first step in a move towards agreed and balanced reduction in military expenditures. The relevance of the Standardized Instrument was considered in the light of these objectives, including in relation to the standard set out in Article 26 of the Charter of the United Nations to establish and maintain "international peace and security with the least diversion for armaments of the world's human and economic resources". Experts acknowledged that transparency in military matters, as an essential element in building a climate of trust and confidence between States worldwide, has become the main focus of the Instrument.

13. While recalling the right of States to individual or collective self-defence, as set out in Article 51 of the Charter, experts acknowledged that increased transparency of objective information on military matters, submitted on a voluntary basis, can help to increase confidence among States and relieve international tension, thereby contributing to conflict prevention. The relevance of the Standardized Instrument was also considered in view of its capability to assist States from different regions and subregions in effectively addressing their security concerns, as well as in view of its interrelationship with other efforts undertaken by the United Nations in the field of arms control and disarmament. While discussing the operation of the Standardized Instrument, experts noted the interrelationship between military expenditures and other aspects of State policy in such areas as economics, security, finance and foreign affairs. Some experts noted that the Standardized Instrument is primarily a transparency and confidence-building measure and that we should maintain the hope that it would also contribute to the eventual reduction of military spending at the global level for the sake of development, thereby further strengthening international peace and security.

14. At the same time, the Group noted that new threats to peace and security have emerged since the establishment of the Standardized Instrument, particularly non-traditional security threats such as those posed by non-State actors. The Group acknowledged that in its current form the Instrument, as primarily a transparency and confidence-building measure between States, may not be a central tool for addressing such new threats. However, some experts also noted that the long-term relevance of the Instrument would be enhanced by developing its capacity to take into account new factors that threaten international peace and security.

15. When discussing the usefulness of the Standardized Instrument, some experts also noted that it should, as far as possible, increase the comparability of data provided by Member States. In this regard, the importance of providing data that are as accurate, reliable and comprehensive as possible was also mentioned. Given the multifaceted nature of today's threats to security as well as the engagement of military forces in other activities (e.g., disaster relief) in various countries, some experts raised the question of finding a common understanding or definition of "military expenditures".

C. Participation at the global and regional levels and the goal of universality

16. The Group examined the rate of submissions for the entire period of operation of the military expenditures reporting system. It acknowledged that in accordance with the respective General Assembly resolutions, States have yearly been invited to submit their national reports, using, preferably and to the extent possible, the standardized reporting form or, as appropriate, any other format, taking into account their military mechanism and national accounting system. The reporting rate has varied since the inception of the Standardized Instrument. Since 1980, 124 States have responded with data for at least one year.

17. During the 1980s, the reporting rate was on average 25 reports per year. Participation during this decade was mainly from the Western Europe and Others Group of States. Several States expressed their support for the Standardized Instrument without providing data. In the 1990s, an increase in reporting was observed by countries in Eastern Europe, Asia — including newly independent States of these regions — and Latin America and the Caribbean region. During the period 1991-2000, an average of 33 reports were submitted annually. Since 2001, a higher rate of reporting was achieved, with an average of 74 reports submitted annually. The Group observed a lack of consistency in reporting by States of all regions.

18. The Group noted that information on military expenditures is available from open sources for a majority of States, and that States that do not respond to the Standardized Instrument make data on military expenditures available through other channels. The Group acknowledged the Instrument as the main source of official data on military expenditures available to the public.

19. It was noted that the low reporting rate in some regions could be explained by incompatibility of national accounting systems with the reporting matrix. The Group also noted that the complexity of the standardized reporting form, the lack of political commitment, interest or capacity, the sensitivity of reporting military expenditures and a lack of awareness at a sufficiently high political level could all constitute constraints for participation in the Standardized Instrument.

D. Regional and subregional efforts

20. The Group noted the important role some regional and subregional organizations have played in the exchange of information on military expenditures by both broadening participation in the Standardized Instrument and better accounting for subregional realities and security concerns when exchanging information on military expenditures. The Group also noted with interest information on the existing regional and subregional agreements promoting transparency in military matters, in particular those of the Organization of American States (OAS), the Organization for Security and Cooperation in Europe (OSCE) and the Union of South American Nations (UNASUR). The Group further noted that OAS and OSCE utilize the Standardized Instrument for reporting on a regional level.

21. The Group recognized that the reporting to both the United Nations and regional instruments is mutually reinforcing. Although approaches vary and

different stages have been reached at the regional and subregional levels, it was recognized that regional and subregional organizations, where appropriate, have much to contribute to the promotion of the Standardized Instrument.

E. The use of reporting forms

22. The Group analysed the use by Member States of the existing reporting forms. In reporting military expenditures, Member States utilized the standardized matrix or variants thereof, as well as the simplified reporting form or their own versions of a reporting instrument. The use of the standardized reporting form represents on average 69 per cent of reports submitted since 2000, including reports in which States submitted both the standardized and simplified forms. The simplified reporting form was utilized in 12 per cent of submitted reports. Some Member States submitted "nil" reports, which constituted 13 per cent of the total reports. Some States preferred to report military expenditure on their own forms, which constituted 6 per cent of the total reports.

23. The Group noted that the reporting rate since 2001, which was substantially higher than during previous decades, is attributable to the efforts undertaken by the United Nations Office for Disarmament Affairs, with the support of interested Member States, and to the introduction in 2002 of the simplified reporting form. The Group further noted that the use by States of the simplified reporting form or their own forms, if that is deemed appropriate, will continue contributing to broader participation in the Standardized Instrument and aid in achieving the goal of universality.

24. The Group benefited from a statistical analysis conducted and presented by the consultant to the Group on States' utilization of individual elements of the reporting matrix, which facilitated further deliberations of the Group on the reporting instrument. By means of this statistical analysis, the Group recognized that it is crucial to retain the main elements of the reporting instrument in order to increase the relevance and promote the universality of the Standardized Instrument. The Group concluded that the current structure of the matrix does not fully reflect national systems and regional formats for reporting military expenditures and as a result, some Governments are not able to provide the full range of information requested in the matrix.

F. Access to data and information reported

25. The Group acknowledged that the Office for Disarmament Affairs is already maintaining on its website a database of country reports on military expenditures allowing arrangement by year of submission, State or fiscal year. The Group noted that all the reports of the Secretary-General since 1981 are available in United Nations Depository Libraries while reports from 2000 onwards are available at the Office's website in PDF format. However, some experts pointed out that the accessibility and user-friendliness of the database could be improved.

C. Activities of the United Nations Secretariat

26. The Group commended the efforts of the Secretariat in promoting and supporting the operation of the Standardized Instrument in accordance with relevant General Assembly resolutions. This includes encouraging Member States to participate in the Instrument, drafting publications and developing procedural guidelines for compiling national reports, collecting yearly national data and compiling the Secretary-General's annual reports, and maintaining and updating the database of military expenditures.

27. The Group also recognized the role of the Secretariat in increasing awareness and familiarity among Member States of the Standardized Instrument for Reporting Military Expenditures. Since 2002, the United Nations Office for Disarmament Affairs, including its regional centres,[4] with the financial support and cooperation of interested States, has conducted a series of regional workshops on transparency in armaments aimed, in particular, at promoting the Standardized Instrument. The workshops were an opportunity to underline the role of the Standardized Instrument as a global confidence-building measure and to promote wider participation of Member States. The workshops were conducted in Ghana, Namibia and Peru in 2002, Indonesia in 2003, Kenya in 2005, Thailand in 2006, Senegal in 2009 and Peru and Indonesia in 2010.

IV. Development of the reporting instrument to improve its operation

A. Increasing relevance and expansion of participation

28. The Group acknowledged the need to increase efforts to raise awareness of and participation in the Standardized Instrument. Some experts highlighted the importance of leveraging existing United Nations resources and encouraging officials at higher levels of the Secretariat to more actively disseminate information on the Instrument by more frequently mentioning and highlighting in official communications, including speeches, interviews and meetings, the role of the Instrument as an important transparency and confidence-building measure, which may foster dialogue and understanding among States and contribute to the promotion of international peace and security.

29. The issue of consultations on information provided on military expenditures was discussed. Different views were expressed. Some experts highlighted the importance of these mechanisms in their own regions. At the same time, other experts pointed out that this experience may not be applicable for all regions.

30. Experts suggested that the Secretariat, supported by interested States, should prepare an informational booklet on the Standardized Instrument for dissemination among Member States.

[4] The United Nations Regional Centre for Peace and Disarmament in Africa in Lomé, the United Nations Regional Centre for Peace and Disarmament in Asia and the Pacific in Kathmandu and the United Nations Regional Centre for Peace, Disarmament and Development in Latin America and the Caribbean in Lima.

31. The Group underlined, on the one hand, the need for adequate flexibility of the Standardized Instrument in order to reflect specific national accounting systems and the different uses of military resources. On the other hand, some experts believed that a common definition or understanding of "military expenditures" could provide for more accurate reporting and greater comparability of data submitted by Member States. Some experts noted that a common frame of reference could also help States to express the scope of their military sector and identify allocated resources that have a military function. The Group looked at definitions already being utilized by the International Monetary Fund, among others, as well as proposals by some experts. Some experts remarked that this work continues in other forums. At the same time, some experts expressed the opinion that it would be a difficult endeavour to agree upon a common definition of military expenditures at a global level that would incorporate all specifics of States' accounting practices.

32. The Group agreed that in order to ensure the continued relevance and effective operation of the Standardized Instrument, it could be helpful to periodically review its operation with the goal of better adapting it to developments in the international context and reflecting changing security realities. Establishing a process for more frequent reviews would allow for periodic assessments of progress made in the operation of the Instrument. Periodic reviews would be called for by the General Assembly. As a first step, a follow-up group of governmental experts could be convened in five years to assess the implementation of the recommendations made in 2011.

B. Promotion of the Standardized Instrument at regional and subregional levels

33. The Group believed that increased cooperation between the Secretariat and other international organizations[5] would be a good way of promoting the use of the Standardized Instrument. As the Standardized Instrument for Reporting Military Expenditures constitutes the main source of official data on military spending available to the public, the international financial institutions could be encouraged to make use of these data.

34. The Group recognized that, taking into account the particular characteristics of each region, further cooperation could also be fostered between the Secretariat and relevant regional organizations, particularly those which already regularly exchange information on military expenditures among their respective member States, such as OAS, OSCE and UNASUR.

35. The Group recognized the efforts of the regional centres of the United Nations Office for Disarmament Affairs in promoting the Standardized Instrument, including through the organization of regional workshops. The Group believed that such efforts should be further encouraged and supported.

[5] Such organizations could include, inter alia, the International Monetary Fund and the World Bank.

C. Reporting method

36. The Group noted the practice by some States of complementing military expenditures with explanations of the submitted data as well as providing additional information on military budgets for the following years and information on defence planning. Experts believed that Member States should be invited to voluntarily provide explanations of the submitted data, including significant events and developments affecting their military expenditures.

37. Experts recognized that establishing national points of contact would facilitate communication with the Secretariat on issues related to the reporting of military expenditures to the United Nations.

38. The Group considered the existing standardized form and its simplified version. Experts agreed to preserve the basic structure of the Standardized Instrument, arguing that a significant number of States might have developed procedures and practices in using the current matrix format over the years and that radical changes could be counterproductive to enhancing participation in the Standardized Instrument. At the same time, the Group found that the operation of the Instrument could benefit from certain modifications and adaptations of the current standardized and simplified reporting forms. The Group also believed that these modifications could facilitate broader participation by Member States in the Instrument.

39. The Group benefited in its deliberations from views submitted by Governments regarding the operation of the reporting instrument and suggestions for its improvement. The Group recognized the usefulness of continuing to maintain the existing practice of encouraging Member States to submit their views.

D. Adaptation of the standardized and simplified reporting forms

40. The Group observed that modifications are needed to better accommodate, to the extent possible, differences in national accounting systems for military expenditures and to reflect the engagement of national armed/military forces, as appropriate, in other activities if they are a part of military spending. The Group expressed the view that, contrary to the current practice, the standardized form and its simplified version should include the same basic elements, to the extent possible, so that whether a State chooses to utilize the standardized form or the simplified form, the same total military expenditures will be derived. New fields should therefore be incorporated in the simplified form.

41. Experts also discussed proposals aimed at easing the burden on States with respect to compiling national reports, and at making the Standardized Instrument more recognizable and easier to use. In doing so, the Group took into account the outcomes of the study on the utilization of the elements of the matrix in the reports of Member States for the period 2000-2010, when the reporting rate was the highest.

42. On the question of the modification and adaptation of the scope of the Standardized Instrument, the discussions of the Group benefited from contributions by all of its members, including discussion papers with proposals. The Group discussed comprehensively both ways to make the Instrument more operational and

the need for an amendment to each element of its "Force groups" and "Resource costs".

Force groups (column headings)

43. The Group found no need to amend the following "Force groups": strategic forces, land forces, naval forces, air forces, undistributed, and total military expenditures.

44. Experts considered proposals aimed at adapting the reporting matrix to the current practices in the use and operation of military forces as follows:

- To merge the column "Paramilitary forces" with "Other combat forces" under the new heading "Other military forces"
- To merge the two columns "Support" and "Command" under the common heading "Central support administration and command"
- To replace the three columns under the common heading "Military assistance" with two separate columns, "United Nations peacekeeping" and "Military assistance and cooperation"
- To introduce "Emergency aid to civilians" as a new column
- To delete the "Civil defence" column

Resource costs (row headings)

45. The Group considered proposals to delete the common heading and to separate the expenditures related to military personnel and operations and maintenance, aimed at making the reporting matrix more compatible with national accounting systems.

46. Experts discussed amendments proposed with respect to "Personnel" costs and aimed at making this section as specific as possible to cover all existing categories of military personnel. Attention was paid to the issue of the necessity of reporting spending for military pensions as a part of a State's military expenditures.

47. The Group considered a proposal to amend the heading of section 2, "Procurement and construction", in order to emphasize the substantial meaning of respective costs for maintaining and developing the military capacity of armed forces.

48. The Group examined the possibility of simplifying the reporting matrix by the deletion of some sub-categories under "Operations and maintenance" and under "Construction".

49. Experts considered a proposal to give the Standardized Instrument a shorter title and to supplement the reporting matrix with explanatory notes regarding its component elements, where appropriate. Experts also discussed a proposal to introduce the following new elements into the Instrument, allowing States to provide:

- Explanatory remarks to explain and clarify figures provided in the reporting form

- Additional information, reference documents and materials reflecting States' defence policy, military strategy and doctrines

50. In order to encourage greater participation in the Standardized Instrument by States which do not possess military forces, the Group considered the possibility of introducing a format for "nil" reports.

E. Providing assistance to States to report military expenditures

51. The Group recognized that the United Nations Secretariat has provided technical assistance to Member States, upon request, for compiling national reports on military expenditures.

52. The Group noted the importance of capacity-building for States in relation to reporting to the Standardized Instrument. In this regard, the experts recognized the usefulness of offering assistance to Member States, upon request, in order to remove technical impediments for countries lacking the capacity to report data. Such assistance and capacity-building could take many forms, such as training of the key personnel, online training packages and on-site support.

F. Enhancement of the database of the Standardized Instrument

53. Experts recognized the importance of preserving transparency of military expenditures as an effective confidence-building measure. This requires ensuring that the data provided by States remain available and easily accessible to the public.

54. Experts also expressed the view that further efforts need to be made to improve data quality. In this regard, experts agreed that the Web database needs to be improved and made more user-friendly in order to increase its accessibility and the utility of the reported data. Experts also noted that links to the database of the Standardized Instrument, as well as instructions and procedural guidelines on how to prepare submissions, should be posted prominently on the relevant Secretariat websites.

55. The financial challenges posed by some of the Group's recommendations to enhance the operation of the Standardized Instrument were noted. It was acknowledged that support of these proposals would be contingent upon United Nations spending remaining within existing resources. Adequate extrabudgetary resources or voluntary contributions would be necessary to implement these proposals.

V. Conclusions and recommendations

A. Conclusions

56. The Group concluded that maintaining and promoting transparency in military matters through reporting States' military expenditures has become the prevailing objective of the Standardized Instrument since the 1990s. Transparency in military matters is an essential element for building a climate of trust and confidence among

States, helps to relieve international tension, and thereby contributes towards conflict prevention.

57. The Group acknowledged the increase in reporting over the last decade and stressed the importance of continued progress towards the goal of universal participation for enhancing the effectiveness of the Standardized Instrument as a global confidence-building measure. The Group underlined that the relevance of the Standardized Instrument is reflected in the year-on-year participation of as many Member States as possible, as well as the accuracy of the data provided in their reports. The Group therefore stressed the need to achieve more consistent participation and to encourage States to submit data that are as comprehensive as possible.

58. The Group noted the important role some regional and subregional organizations have played in the exchange of information on military expenditures by better accounting for subregional realities and security concerns. The Group also noted that the reporting to both the United Nations Standardized Instrument and regional instruments, where applicable, could be mutually reinforcing.

59. The Group noted the importance of leveraging existing resources of the United Nations disarmament machinery and of having high-level officials of the Secretariat actively disseminate information on the Standardized Instrument by highlighting its role and importance.

60. The Group concluded that the standardized reporting forms should remain the preferred tool, to the extent possible, for reporting by States of their military expenditures to the United Nations. The Group further agreed that in order to facilitate and enhance participation in the Standardized Instrument, the standardized reporting form should be modified to better accommodate particularities in national accounting systems for military spending and to reflect defence-related expenditures on other activities if they are a part of military spending. The Group also concluded that given the capacity of and differences in national military structures and accounting systems, some States may use for reporting their military expenditures either the simplified reporting form or other formats developed for this purpose.

61. Noting in particular that some Member States possessing neither armed nor military forces had reported to the Standardized Instrument only once or not consistently, the Group reaffirmed the importance of encouraging participation in the Instrument by as many States as possible. To encourage reporting by this category of States, the Group suggests that these States submit a "nil" report on an annual basis. The Secretariat would need to amend its note verbale accordingly.

62. The Group agreed that a common understanding of "military expenditures" for the purpose of the Standardized Instrument would allow States to better specify the nature of these expenditures and facilitate more accurate reporting, which would provide for greater comparability of data submitted by Member States. The Group also believed that providing explanations and additional information, where appropriate, raises the value of such data.

63. The Group also recognized the importance of providing details of official national points of contact at the same time as reports are submitted. National points of contact should be also regarded as an important tool in facilitating communication between Member States and the Secretariat.

64. The Group recognized the importance of providing, upon request, technical assistance to Member States lacking the capacity to report data. Such capacity-building could take many forms, such as training of the key personnel, online training packages and on-site support. The Group invites Member States in a position to do so to support such activities. The Group recognized that Member States could also voluntarily provide bilateral assistance to other Member States, where appropriate, to support initiatives related to broader participation in the Standardized Instrument.

65. The Group noted the central role of the Secretariat in facilitating the continued operation of the Standardized Instrument to enhance participation and achieve universality. The Group reflected on the financial challenges faced by the Office for Disarmament Affairs regarding the transition from the basic provision of information to a user-friendly web-based platform with its particular maintenance needs, and expected demands for capacity-building and training. The Group acknowledged that the enhanced management of the Standardized Instrument depends on Member States providing adequate extrabudgetary resources for the Secretariat to execute such tasks.

66. The Group noted that a practice of periodic review of the Standardized Instrument should be established in order to facilitate its further development and to maintain its continued relevance and operation. The Group concluded that a decision on this proposal could be made in five years based on the follow-up review of the operation of the reporting instrument, including the implementation of the recommendations made in this report.

B. Recommendations

67. After extensive and in-depth discussions on the review and further development of the instrument for standardized international reporting of military expenditures and improvement of its operation, the Group arrived at the following recommendations.

68. The Group recommends changing the name of the instrument to the "United Nations Report on Military Expenditures".[6] For the purpose of reporting national military expenditures, the Group recommends referring to the following common understanding of such expenditures: "Military expenditures refer to all financial resources that a State spends on the uses and functions of its military forces. Information on military expenditures represents an actual outlay in current prices and domestic currency".

69. The Report will include the following composite elements (see annex II):

(a) Information on national point of contact;

(b) The standardized reporting form;

(c) The simplified reporting form;

(d) The format for submitting a "nil" report;

[6] Hereafter referred to as "the Report".

(e) The "Explanatory remarks" format for providing any explanatory remarks and clarifications with regard to submitted data;

(f) The possibility to provide additional factual and documentary information;

(g) The explanatory notes.

70. The standardized reporting form will be modified as follows:

(a) Force groups (column headings):

(i) Merge the columns "Support (6)" and "Command (7)" under the common heading "Central support administration and command";

(ii) Merge the columns "Other combat forces (5)" and "Paramilitary forces (8)" under the common heading "Other military forces";

(iii) Replace the three columns under the common heading "Military assistance (9, 10, 11)" with two separate columns "United Nations peacekeeping" and "Military assistance and cooperation";

(iv) Introduce a new column "Emergency aid to civilians"; and

(v) Delete the column "Civil defence (14)";

(b) Resource costs (row headings):

(i) Delete the row "1. Operating costs" and separate the sections for reporting military expenditures for personnel and operations and maintenance;

(ii) Restructure new section "1. Personnel" to include five rows as follows:

1.1.1 Conscripts;

1.1.2 Active military personnel;

1.1.3 Reserves;

1.1.4 Civilian personnel;

1.1.5 Military pensions;

(iii) Delete the row "Rent costs" under section "2. Operations and maintenance";

(iv) Rename section "2. Procurement and construction" as section "3. Procurement and construction (investments)";

(v) Reduce the number of rows under section "3.2 Construction" and retain the six following rows: 3.2.1 Air bases, airfields; 3.2.2 Naval bases and facilities; 3.2.3 Electronics facilities; 3.2.4 Personnel facilities; 3.2.5 Training facilities; and 3.2.6 Other.

71. The simplified reporting form will include the following elements:

(a) Force groups:

(i) Land forces;

(ii) Naval forces;

(iii) Air forces;

(iv) Others;

(v) Total;

(b) Resource costs:

(i) Personnel;

(ii) Operations and maintenance;

(iii) Procurement and construction (investments);

(iv) Research and development;

(v) Total.

72. The Group also recommends that:

(a) Member States should participate in reporting to the United Nations Report of Military Expenditures on an annual basis with a view to broadening participation in that instrument, which could contribute towards enhancing openness and transparency in military matters and to increasing confidence among Member States;

(b) Member States that possess neither armed nor military forces should be reminded of the importance of participating in the Report and contributing to the confidence-building by submitting a "nil" report;

(c) Member States should be encouraged to report by the annual 30 April deadline in order to ensure the timely dissemination of data and information submitted to the Report and, in that connection, should preferably use either the standardized reporting form or its simplified version, or their own reporting format, as appropriate, or the "nil" report format;

(d) Member States should be invited to supplement their reports with explanatory remarks, as appropriate, regarding submitted data to explain or clarify the figures provided in the reporting forms, such as the total military expenditures as a share of gross domestic product, major changes from previous reports and special circumstances, and any additional information reflecting their defence policy, military strategies and doctrines;

(e) Member States should nominate a national point of contact for matters connected with the United Nations Report on Military Expenditures. Details on the contact point should be sent with the annual submission on the understanding that this information will be held by the Secretariat and provided on request to Governments only;

(f) The Secretariat should maintain an updated list of national points of contact and circulate it to all Member States;

(g) The Secretariat should continue to enhance awareness of the Report and to stress the importance of participation in it on an annual basis. In this regard, the United Nations Office for Disarmament Affairs regional centres should be utilized to the greatest possible extent and further engaged in promoting States' participation in the reporting of military expenditures to the Secretary-General;

(h) The Secretariat should continue to foster further cooperation with relevant regional organizations with a view to promoting the Report and its role as a confidence-building measure;

(i) The Office for Disarmament Affairs, with financial and technical support of interested States, should overhaul the existing database on military expenditures with a view to make it more user-friendly and up-to-date technologically and to increase its functionality;

(j) Member States should be encouraged to provide direct support to the Secretariat through financial contributions to the appropriate trust fund with a view to implementing the recommendations of this Group;

(k) Provided that adequate financial resources are available, and with technical support of interested States, the Secretariat should continue the practice of organizing and conducting regional workshops and seminars, prepare an informational booklet on the Report as well as develop online training programmes with instructions and guidelines on how to prepare submissions, which should be disseminated among Member States and also posted on the Office's website;

(l) Apart from providing support and assistance to the Secretariat in carrying out the recommendations addressed to it, Member States should also consider providing, upon request, direct support to States with respect to their Report-related activities.

73. The Secretariat should continue to undertake the following activities:

(a) Send a note verbale, with the reporting forms and the explanatory notes, to Member States by the beginning of each year as well as follow-up reminders, including electronic reminders to national points of contact, where appropriate;

(b) Update the website for military expenditures and ensure that all data reported to the Secretary-General are available electronically;

(c) Provide the General Assembly with the annual consolidated report of the Secretary-General containing data and information on military expenditures submitted by Member States;

(d) Promote the Report in relevant regional and subregional organizations, other international bodies, as well as organs and institutions of the United Nations system;

(e) Continue efforts to encourage Member States to submit their views as well as to carry out consultations with relevant international bodies, with a view to further developing and improving the operation of the Report.

74. The Group recommends that in order to ensure the continued relevance and operation of the Report, a process for periodic reviews should be established. The General Assembly should decide to conduct in five years another review of the continuing relevance and operation of the Report to assess the implementation of the present recommendations.

Annex I

Participation of States in the United Nations Standardized Instrument, 1981-2010

Figure I

Global participation 1981-2010, in numbers and as a percentage share of total United Nations membership

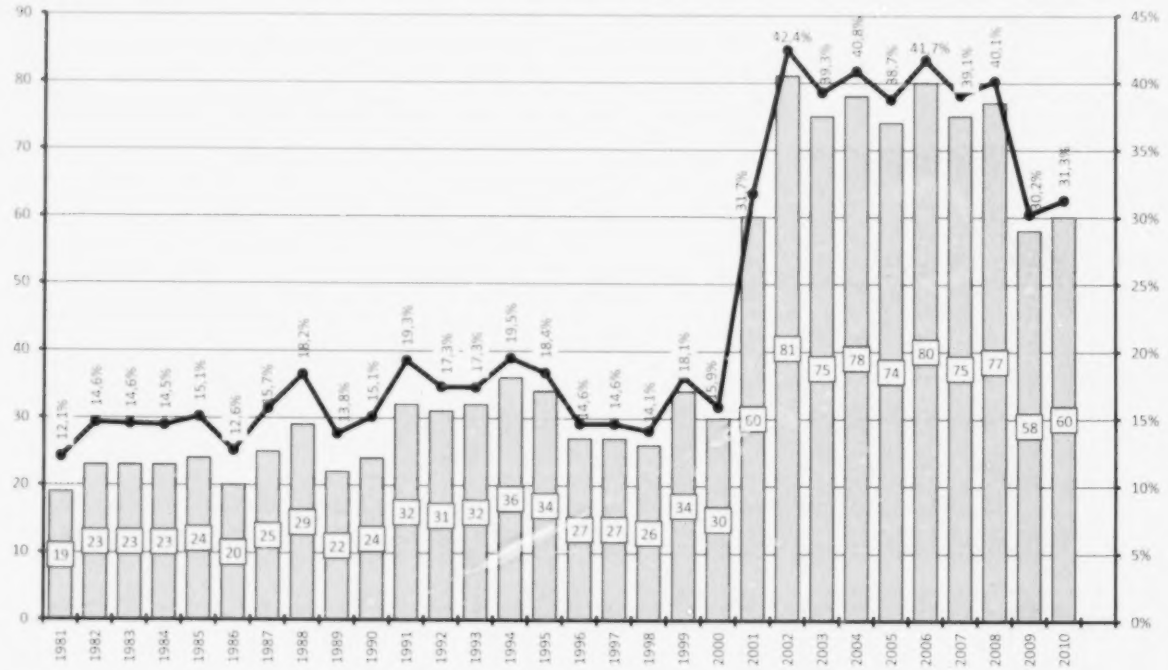

Table 1

Participation of States by regional group and by year[a]

	Year of Secretary-General's report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
African Group	3	3	1	2	2	0	0	0	0	0	0	1	2	2	0	1	0	0	0	1	1	6	4	4	1	4	2	5	2	3
Asian and Pacific Group	1	2	2	2	1	1	4	4	0	1	2	1	1	2	1	1	1	3	2	4	11	16	16	16	16	17	13	13	9	13
Eastern European Group	0	0	0	0	1	1	1	1	0	4	6	6	6	7	13	7	10	9	9	9	17	18	16	20	19	19	19	21	19	17
Latin American and Caribbean Group	2	1	1	2	3	2	3	3	3	2	5	5	5	6	6	5	4	2	6	4	8	15	13	9	10	14	14	11	7	5
Western European and Others Group	13	17	19	17	17	16	17	21	19	17	19	18	18	19	15	13	12	12	17	12	23	26	26	29	28	26	27	27	21	22
Total	**19**	**23**	**23**	**23**	**24**	**20**	**25**	**29**	**22**	**24**	**32**	**31**	**32**	**36**	**35**	**27**	**27**	**26**	**34**	**30**	**60**	**81**	**75**	**78**	**74**	**80**	**75**	**77**	**58**	**60**
Number of United Nations Member States	157	157	158	159	159	159	159	159	159	159	166	179	185	185	185	185	185	185	188	189	189	191	191	191	191	192	192	192	192	192
Participating States as share (%) of total	12.1	14.6	14.6	14.5	15.1	12.6	15.7	18.2	13.8	15.1	19.3	17.3	17.3	19.5	18.4	14.6	14.6	14.1	18.1	15.9	31.7	42.4	39.3	40.8	38.7	41.7	39.1	40.1	30.2	31.3

[a] Information in this table is based on the following reports of the Secretary-General: A/36/353 and Corr.2 and Add.1 and 2; A/37/418 and Corr.1 and Add.1; A/38/434; A/39/521 and Add.1 and 2; A/40/313.and Add.1; A/41/622 and Add. 1 and 2; A/42/573 and Add.1; A/43/567 and Add.1 and 2; A/44/422 and Add.1; A/INF/45/5 and Add.1; A/46/381 and Add.1 and 2; A/47/303 and Add.1 and 2; A/48/271 and Add. 1-3; A/49/190 and Corr.1 and 2 and Add.1-3 and Add.3/Corr.1; A/50/277 and Add.1 and 2; A/51/209; A/52/310; A/53/218; A/54/298; A/55/272; A/56/267 and Add.1; A/57/263 and Add 1-3; A/58/202 and Add.1-3; A/59/192 and Add.1; A/60/159 and Add.1-3; A/61/133 and Add.1-3; A/62/158 and Add.1-3; A/63/97 and Add.1 and 2; A/64/113 and Add.1 and 2; and A/65/118 and Corr.1 and Add.1 and 2.

Table 2
Participation of States by regional group for the period 1981-2010

	Africa	*Asia and Pacific*	*Eastern Europe*	*Latin America and the Caribbean*	*Western Europe and Others*
Number of States	53	53	23	33	30
Participation of States (at least once)	19	29	22	24	30

Figure II
Regional participation
(Percentage)

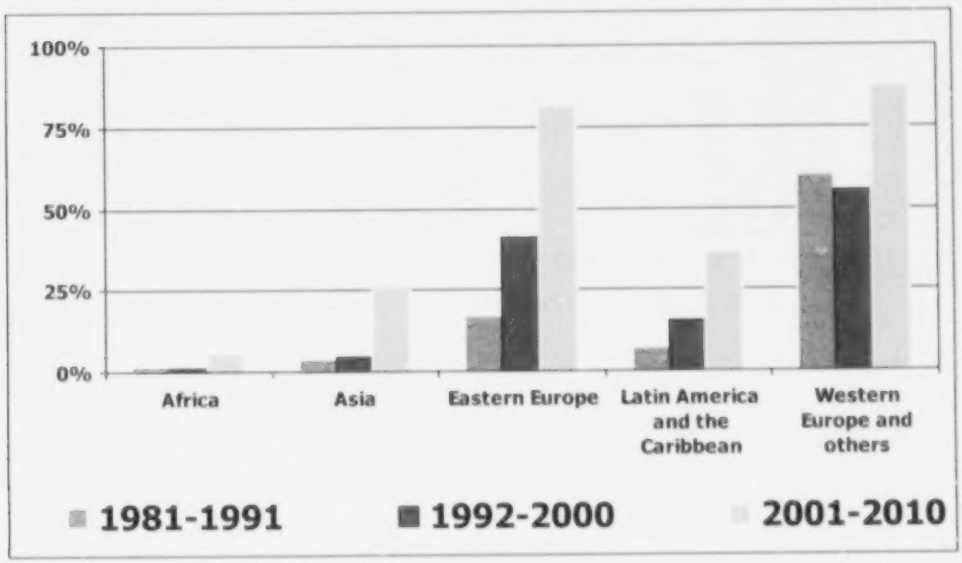

Figure III

Participation of the Group of African States, total and by reporting format

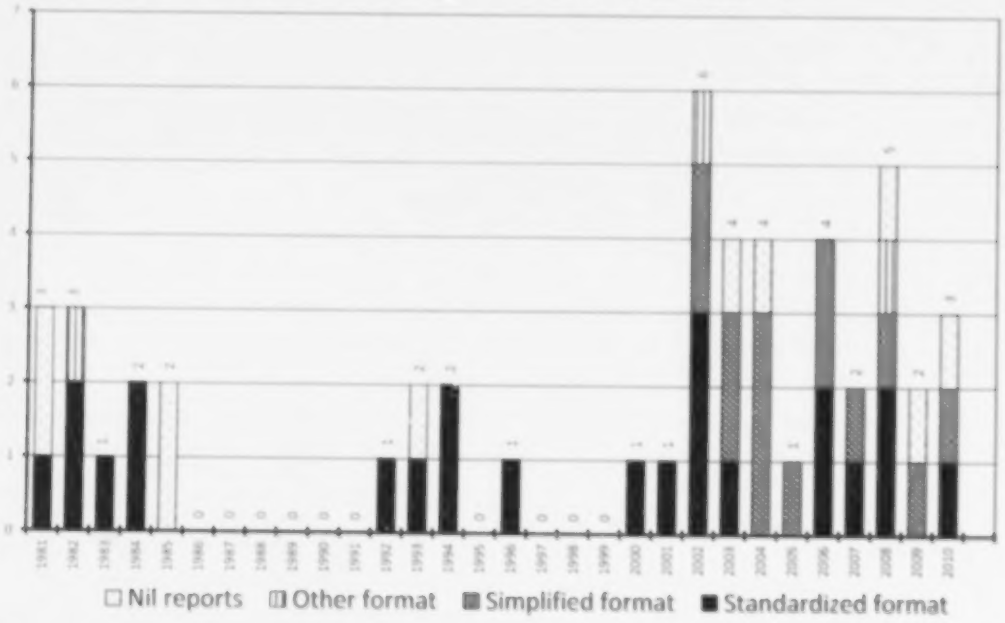

Figure IV

Participation of the Group of Asian States, total and by reporting format

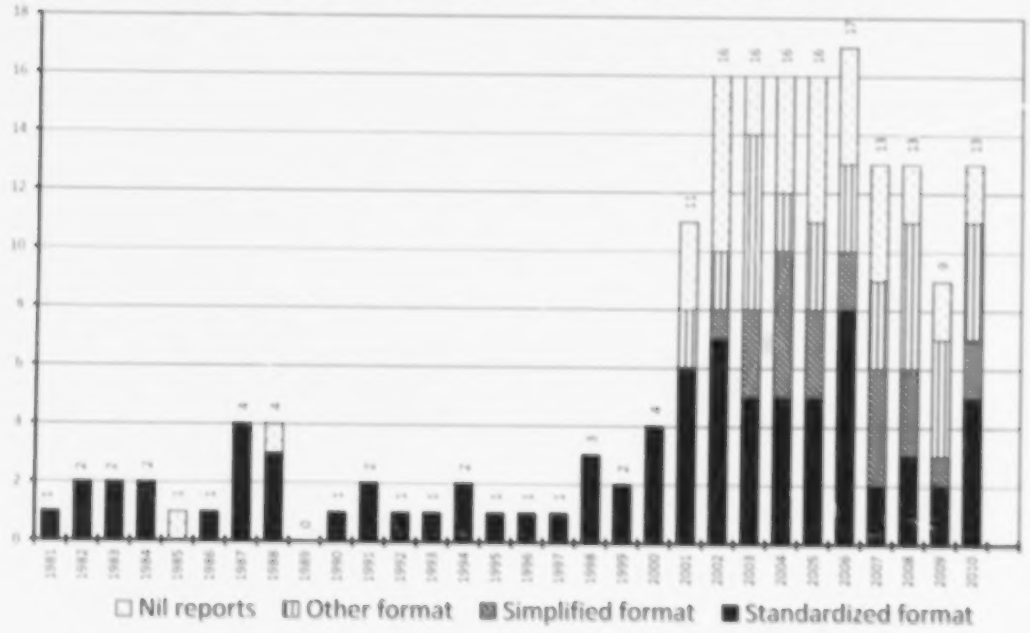

Figure V
Participation of the Group of Eastern European States, total and by reporting format

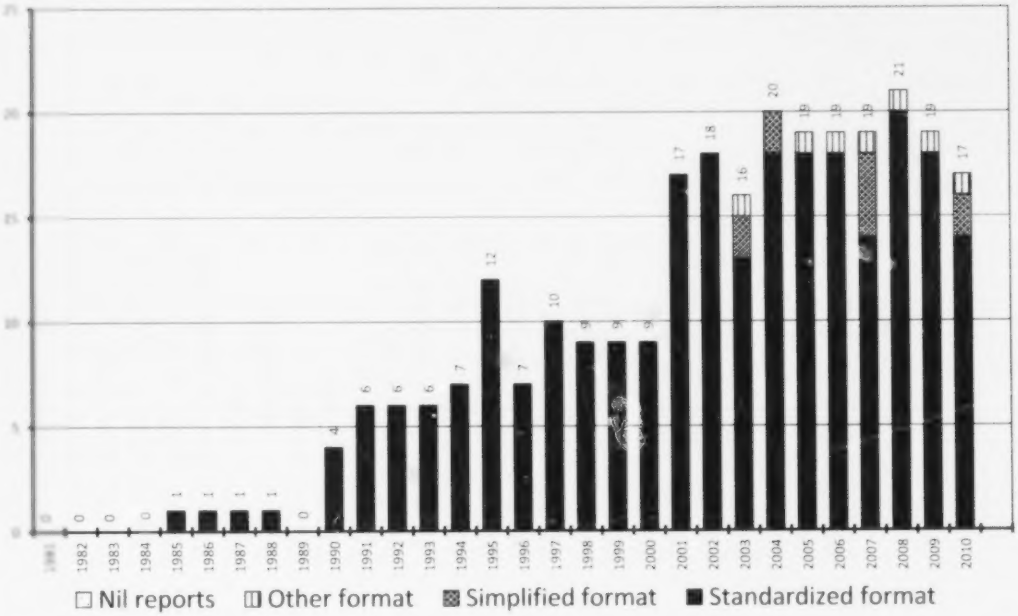

Figure VI
Participation of the Group of Latin American and Caribbean States, total and by reporting format

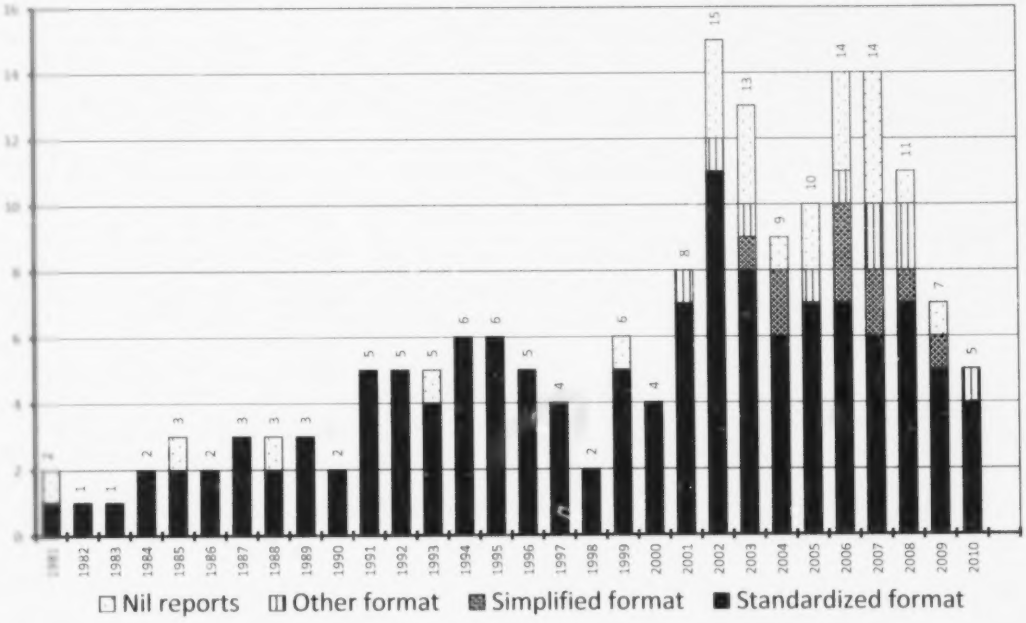

Figure VII

Participation of the Group of Western European and Other States, total and by reporting format

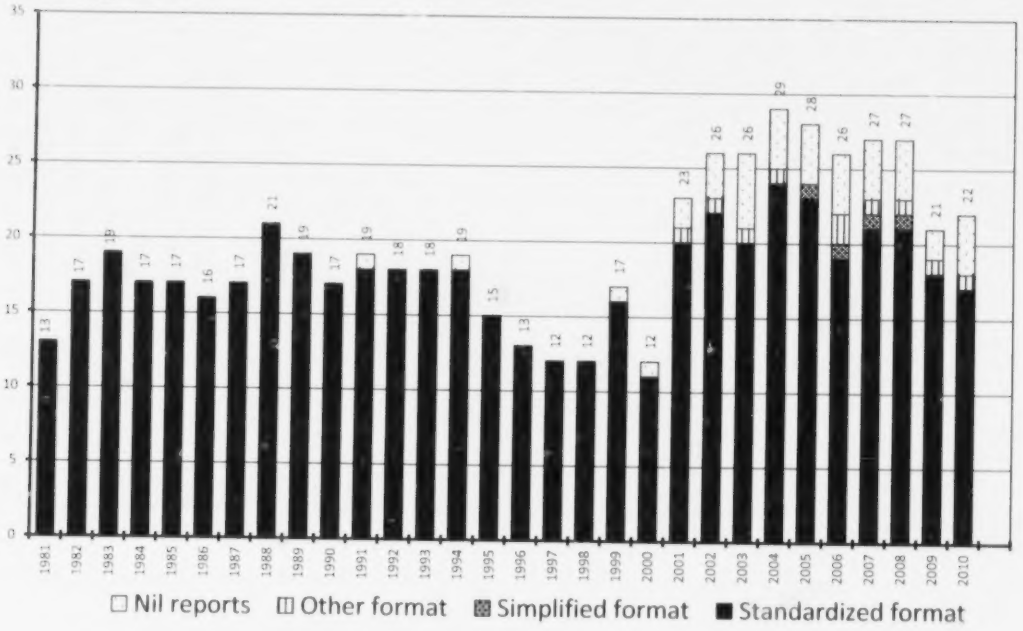

Table 3
Participation of the Group of African States*

	Year of Secretary-General's Report																												
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Algeria																														
Angola																														
Benin																														
Botswana																														
Burkina Faso														X							X	X				X	X	X	S	X
Burundi																														
Cameroon																														
Cape Verde																														
Central African Republic																														
Chad																														
Comoros																														
Congo																														
Côte d'Ivoire		X																												
Dem. Rep. of the Congo																														
Djibouti																														
Egypt																														
Equatorial Guinea																														
Eritrea[a]																														
Ethiopia																														
Gabon																														
Gambia	Nil																													
Ghana																							X							
Guinea																														
Guinea-Bissau																														
Kenya																														
Lesotho					Nil																									

	Year of Secretary-General's Report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Liberia																														
Libya																														
Madagascar														X						X										
Malawi																														
Mali																														
Mauritania																X														
Mauritius	Nil				Nil								Nil									S	S	S		X		XS		S
Morocco																												O		
Mozambique																														
Namibia[a]													X													S	S	S		
Niger				X								X																		
Nigeria																														
Rwanda																														
Sao Tome and Principe																														
Senegal		X																				X		S						
Seychelles		O																				X		S						
Sierra Leone																						O								
Somalia																														
South Africa																														
Sudan	X			X																										
Swaziland																														
Togo			X																											
Tunisia																												Nil	Nil	Nil
Uganda																														
United Rep. of Tanzania																														
Zambia																							Nil	Nil		S				
Zimbabwe																						S	S		S					
Number standardized	1	2	1	2								1	1	2		1				1	1	3	1			2	1	2		1

	Year of Secretary-General's Report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Number simplified																						2	2	3	1	2	1	1	1	1
Number other			1																			1						1		
Number "nil"	2				2								1										1	1				1	1	1
Total	**3**	**3**	**1**	**2**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**2**	**2**	**0**	**1**	**0**	**0**	**0**	**1**	**1**	**6**	**4**	**4**	**1**	**4**	**2**	**5**	**2**	**3**
Number of States in group	51	51	51	51	51	51	51	51	51	52	52	52	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53	53

* For an explanation of the symbols used, see the general comments following table 7.

[a] Eritrea became a Member State in 1993.

[b] Namibia became a Member State in 1990.

Table 4
Participation of the Group of Asian and Pacific States*

	Year of Secretary-General's Report																													
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Afghanistan																														
Bahrain																														
Bangladesh																							S		X	XS	S	S		S
Bhutan																														
Brunei Darussalam[a]																														
Cambodia																							O	O	O	X	O	O		O
China																											O	O	O	O
Democratic People's Rep. of Korea[b]																														
Fiji																						Nil						O		
India																														
Indonesia	X	X																					O	S	S	XS				XS
Iran (Islamic Rep. of)																														
Iraq																														
Japan		X	X	X		X	X	X			X				X		X	X	X		X	X	X	X	X	XS	XS	XS	X	XS
Jordan														X		X				X	X	X	X	X	X					
Kazakhstan[c]													X								X	X	X	X	X	X				X
Kiribati[d]																					Nil			Nil	Nil					
Kuwait																														
Kyrgyzstan[e]																								S		S		XS		X
Lao People's Democratic Rep.																							O							
Lebanon							X														O	O	O	O	O	O	O	O	O	O
Malaysia							X			X												X	S	S	S		S			
Maldives																														
Marshall Islands[f]																						Nil	Nil	Nil	Nil	Nil	Nil			
Micronesia (Federated States of)[g]																														
Mongolia																						X				XS	S	S		

	Year of Secretary-General's Report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Myanmar																															
Nauru[h]																					Nil	Nil	Nil			Nil	Nil	Nil	Nil	Nil
Nepal																				X	X	X	XS	X	XS	XS	XS	XS	XS	XS
Oman																															
Pakistan																															
Palau[i]																						Nil									
Papua New Guinea																															
Philippines								X						X							X	S	S	S		XS			O	
Qatar																						Nil									
Rep. of Korea[j]																								S	S	S	S	S	S	S
Samoa					Nil			Nil														Nil		Nil	Nil		Nil	Nil	Nil	Nil
Saudi Arabia																															
Singapore																															
Solomon Islands																								Nil	Nil	Nil	Nil				
Sri Lanka																															
Syrian Arab Republic																															
Tajikistan[k]																										O					
Thailand			X	X				X	X			X	X						X	X	X	O	O	O		O	O		O	O	O
Timor-Leste[l]																							O								
Tonga[m]																									Nil						
Turkmenistan[n]																															
Tuvalu[o]																															
United Arab Emirates																															
Uzbekistan[p]																			X		X	X	X	X	X						
Vanuatu																					Nil					Nil					
Viet Nam																															
Yemen																															
Number standardized	1	2	2	2		1	4	3		1	2	1	1	2	1	1	1	3	2	4	6	7	5	5	5	8	2	3	2	5
Number simplified																						1	3	5	3	2	5	4	2	3
Number other																					2	2	6	2	3	3	2	4	3	3

	Year of Secretary-General's Report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Number "nil"					1			1													3	6	2	4	5	4	4	2	2	2
Total	**1**	**2**	**2**	**2**	**1**	**1**	**4**	**4**	**0**	**1**	**2**	**1**	**1**	**2**	**1**	**1**	**1**	**3**	**2**	**4**	**11**	**16**	**16**	**16**	**16**	**17**	**13**	**13**	**9**	**13**
Number of States in group	38	38	38	39	39	39	39	39	39	38	42	47	48	48	48	48	48	48	51	52	52	53	53	53	53	53	53	53	53	53

* For an explanation of the symbols used, see the general comments following table 7.

[a] Brunei Darussalam became a Member State in 1984.

[b] The Democratic People's Republic of Korea became a Member State in 1991.

[c] Kazakhstan became a Member State in 1992.

[d] Kiribati became a Member State in 1999.

[e] Kyrgyzstan became a Member State in 1992.

[f] The Marshall Islands became a Member State in 1991.

[g] The Federated States of Micronesia became a Member State in 1991.

[h] Nauru became a Member State in 1999.

[i] Palau became a Member State in 1994.

[j] The Republic of Korea became a Member State in 1991.

[k] Tajikistan became a Member State in 1992.

[l] Timor-Leste became a Member State in 2002.

[m] Tonga became a Member State in 1999.

[n] Turkmenistan became a Member State in 1992.

[o] Tuvalu became a Member State in 2000.

[p] Uzbekistan became a Member State in 1992.

Table 5
Participation of the Group of Eastern European States*

	Year of Secretary-General's report																															
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Albania																						X		S	X	X	X	X		
Armenia[a]																	X						O		O	O	O	O	O	O
Azerbaijan[b]																														
Belarus[c]													X	X	X						X		X	X	X	X	X	X	X	X
Bosnia and Herzegovina[d]																								S	X	XS	S	XS	XS	
Bulgaria										X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X
Croatia[e]													X					X	X		X	X	X	X	X	X	XS	XS	XS	XS
Czech Republic[f]											X	X		X	X		X	X		X	X	X	X	X	X	X	X	X	X	X
Estonia[g]															X	X		X	X	X	X	X	X	X	X	XS	XS	XS		
Georgia[h]																					X	X	X	X	X	XS	XS	XS		
Hungary										X	X	X	X	X	X	X			X	X	X	X		X	X	XS	S	X		S
Latvia[i]														X	X						X	X	X	X	X	X	X	X	X	X
Lithuania[j]																	X	X	X	X	X	X	X	X	X	X	X	X	X	
Montenegro[k]																												XS	XS	
Poland										X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rep. of Moldova[l]															X	X				X	X	X	X	X	X		X	S	X	X	S
Romania					X	X	X	X			X	X	X				X		X	X	X	X	X	X	X	X	X	X	X	XS	X
Russian Federation[m]										X	X				X		X	X			X	X	X	X	X	X	X	X	X	X
Serbia[n]												X	X										X	X	X	X			XS	X	XS
Slovakia[o]															X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	XS
Slovenia[p]															X	X	X	X	X	X	X	X	S	X	X	XS			X	XS
The former Yugoslav Rep. of Macedonia[q]																					X	X		X		XS	S	X	X	XS
Ukraine[r]														X	X		X				X	X		X	X		X	X	X	X
Number standardized					1	1	1	1		4	6	6	6	7	12	7	10	9	9	9	17	18	13	18	18	18	14	20	18	14
Number simplified																							2	2			4			2
Number other																							1		1	1	1	1	1	1

	Year of Secretary-General's report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Number "nil"																															
Total	**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**0**	**5**	**6**	**6**	**6**	**7**	**12**	**7**	**10**	**9**	**9**	**9**	**17**	**18**	**16**	**20**	**19**	**19**	**19**	**21**	**19**	**17**
Number of States in group	11	11	11	11	11	11	11	11	11	10	13	20	22	22	22	22	22	22	22	22	22	22	22	22	22	23	23	23	23	23

* For an explanation of the symbols used, see the general comments following table 7.
[a] Armenia became a Member State in 1992.
[b] Azerbaijan became a Member State in 1992.
[c] From 1981 to 1990, Belarus was part of the former Union of Soviet Socialist Republics.
[d] Bosnia and Herzegovina became a Member State in 1992.
[e] Croatia became a Member State in 1992.
[f] The Czech Republic became a Member State in 1993. In 1991 and 1992, information was provided by the Czech and Slovak Republic.
[g] Estonia became a Member State in 1991.
[h] Georgia became a Member State in 1992.
[i] Latvia became a Member State in 1991.
[j] Lithuania became a Member State in 1991.
[k] Montenegro became a Member State in 2006.
[l] The Republic of Moldova became a Member State in 1992.
[m] In 1990 and 1991, information was provided by the Union of Soviet Socialist Republics.
[n] In 1992 and 1993, information was provided by the Socialist Federal Republic of Yugoslavia; in 2002, by the Federal Republic of Yugoslavia; and from 2003 to 2005, by Serbia and Montenegro.
[o] Slovakia became a Member State in 1993.
[p] Slovenia became a Member State in 1992.
[q] The former Yugoslav Republic of Macedonia became a Member State in 1993.
[r] From 1981 to 1990, Ukraine was part of the former Union of Soviet Socialist Republics.

Table 6
Participation of the Group of Latin American and Caribbean States*

	Year of Secretary-General's report																												
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Antigua and Barbuda																														
Argentina					X	X	X	X	X	X	X	X	X	X	X	X	X	X		X		X			X	X	X	X	X	X
Bahamas																														
Barbados									X	X	X	X		X								X								
Belize																														
Bolivia (Plurinational State of)																										XS	S			
Brazil											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Chile				X	X	X		X			X	X	X	X	X	X			X		X	X		X	X	X		X		
Colombia			X						X		X					X												XS	X	X
Costa Rica																			Nil		X	Nil	Nil	Nil	Nil	Nil			Nil	
Cuba																														
Dominica																														
Dominican Republic																						X						X		
Ecuador															X		X			X	X	X	X	X	X	X	XS			
El Salvador							X									X					O	O		S			O	O		O
Grenada																							Nil				Nil			
Guatemala																						X	X	X	X		XS	XS		
Guyana																														
Haiti																														
Honduras																						X			X					
Jamaica																							S	S	O	S	S			
Mexico	X	X												X	X		X		X	X	X	X	X	X	X	X	XS	XS	XS	XS
Nicaragua																							O			O	O	O		
Panama							X						Nil									Nil			Nil		Nil	Nil		
Paraguay															X				X				X			XS	XS			
Peru												X	X	X							X	X	X						X	
Saint Kitts and Nevis*																														
St. Lucia					Nil			Nil														Nil	Nil			Nil	Nil			

	Year of Secretary-General's report																													
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
St. Vincent and the Grenadines																									Nil	Nil				
Suriname						X																			S		S	S		
Trinidad and Tobago																					X	X			S					
Uruguay																			X		X	X								
Venezuela (Bolivarian Republic of)																														
Number standardized	1	1	1	2	2	2	3	2	3	2	5	5	4	6	6	5	4	2	5	4	7	11	8	6	7	7	6	7	5	4
Number simplified																						1	2		3	2	1	1		
Number other																					1	1	1		1	1	2	2		1
Number "nil"	1				1			1			1				1				1			3	3	1	2	3	4	1	1	
Total	**2**	**1**	**1**	**2**	**3**	**2**	**3**	**3**	**3**	**2**	**5**	**5**	**5**	**6**	**6**	**5**	**4**	**2**	**6**	**4**	**8**	**15**	**13**	**9**	**10**	**14**	**14**	**11**	**7**	**5**
Number of States in group	32	32	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33

* For an explanation of the symbols used, see the general comments following table 7.

[a] Saint Kitts and Nevis became a Member State in 1983.

Table 7
Participation of the Group of Western European and Other States*

	Year of Secretary-General's report																													
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Andorra[a]																							Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Australia		X	X	X	X	X		X	X		X	X	X	X	X			X	X			X	X	X	X		X	X	X	X
Austria	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X		X	X		X	X			X	X	X
Belgium	X		X	X	X	X	X	X		X		X	X				X	X	X	X	X	X	X	X	X	X	X	X	X	
Canada	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X		X		X	X	X	X	X	X	X	X		X
Cyprus		X										X		X			X				X	X	X	X	X	XS	S	S	XS	
Denmark	X	X	X	X	X	X	X	X		X	X	X		X	X		X		X	X	X	X	X	X	X	X	X			
Finland	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
France		X	X		X		X	X	X	X			X	X	X	X	X	X	X		X	X	X	X			X		X	X
Germany[b]	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Greece							X	X	X	X	X	X	X	X	X		X	X	X	X	X		X	X	X	X	X	X		
Iceland														Nil								Nil	Nil	Nil	Nil	Nil	Nil	Nil		Nil
Ireland		X	X	X	X		X	X					X									X		X	X	O	X	X	X	X
Israel								X	X	X	X													O		O	O	O	O	O
Italy	X	X	X	X		X		X	X	X	X	X	X	X	X			X	X		X	X	X	X	X	X	X	X	X	
Liechtenstein[c]											Nil										Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Luxembourg			X						X		X	X	X	X	X		X			X	X	X	X	X	X	X		X		
Malta										X	X	X	X			X		X	X		X	X	X	X	X	X	X	X	X	X
Monaco[d]																			Nil	Nil	Nil	Nil	Nil		Nil	Nil	Nil	Nil	Nil	Nil
Netherlands	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X		X	X	X	X	O	X	X	X	X	X		X
New Zealand	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X
Norway	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X						X	X	X	X	X	X	X	X	X
Portugal			X	X	X	X		X	X	X	X	X	X								X	X	X	X	X		X	X	X	X
San Marino[e]																					O	O	Nil	Nil	S	S				
Spain						X	X	X	X		X	X	X	X	X	X		X	X		X	X	X	X	X	XS	X	XS	XS	XS
Sweden	X	X	X	X	X	X	X	X	X		X	X		X	X	X				X	X	X	X	X	X	X	X	X	X	X
Switzerland[f]																(X)		(X)	(X)	(X)	(X)	X	X	X	X	X	X	X	X	X
Turkey	X	X	X	X	X	X	X	X	X			X	X	X					X		X			X	X	X	X	X	XS	

	Year of Secretary-General's report																														
	1981	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*	*1991*	*1992*	*1993*	*1994*	*1995*	*1996*	*1997*	*1998*	*1999*	*2000*	*2001*	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
United Kingdom of Great Britain and Northern Ireland		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X		X
United States of America	X	X	X	X	X	X	X	X	X	X							X	X	X	X	X	X	X	X	X	X	X	X	X	X
Number standardized	13	17	19	17	17	16	17	21	19	17	18	18	18	18	15	13	12	12	16	11	20	22	20	24	23	19	21	21	18	17
Number simplified																									1	1	1	1		
Number other																					1	1	1	1		2	1	1	1	1
Number "nil"											1			1					1	1	2	3	5	4	4	4	4	4	2	4
Total	**13**	**17**	**19**	**17**	**17**	**16**	**17**	**21**	**19**	**17**	**19**	**18**	**18**	**19**	**15**	**13**	**12**	**12**	**17**	**12**	**23**	**26**	**26**	**29**	**28**	**26**	**27**	**27**	**21**	**22**
Number of States in group	25	25	25	25	25	25	25	25	25	26	26	27	29	29	29	29	29	29	29	29	29	30	30	30	30	30	30	30	30	30

* For an explanation of the symbols used, see the general comments following table 7.

[a] Andorra became a Member State in 1993.

[b] The Federal Republic of Germany and the German Democratic Republic were unified in 1990. Prior to unification, both States submitted reports in 1990, which were counted as one in the table.

[c] Lichtenstein became a Member State in 1990.

[d] Monaco became a Member State in 1993.

[e] San Marino became a Member State in 1992.

[f] Switzerland became a Member State in 1992. Switzerland provided information in 1996 and from 1998 and 2001.

General comments regarding tables 3-7

Information in tables 3-7 form the basis for the overviews presented in tables 1 and 2. In addition, tables 3-7 also show what kind of reporting format a State has used when submitting data to the United Nations, as follows:

X	Standardized format
S	Simplified format, introduced in 2002
O	"Other" format
Nil	"Nil" reports
XS	Data concurrently reported in both standardized and simplified format

Totals shown do not include reports by non-Member States (Cook Islands, Holy See and Switzerland until 2001). When a State has submitted data in both standardized and simplified formats, noted in the tables as XS, such reports have been counted as standardized-format reports. While States normally report data for one year, it happens that a submission may include data for two or even several years; such submissions have been counted as one report in calculating the totals.

Annex II

United Nations Report on Military Expenditures

Standardized reporting form

Simplified reporting form

"Nil" report on military expenditures

Explanatory notes

United Nations Report on Military Expenditures[a]

Country: **Fiscal year**:

National currency and unit of measure:

(The unit of measure should not exceed one ten thousandth of the total military expenditures)

National point of contact (for governmental use only):

(Organization *Division/Section*

phone *fax* *e-mail)*

Please check which of the following templates was used (select one):

- ☐ Standardized reporting form (*recommended*)
- ☐ Simplified reporting form
- ☐ Other (e.g., national format, or reporting form of regional organization)
- ☐ "Nil" report

Please check whether any other additional information is provided:

- ☐ Explanatory remarks are provided.[a]
- ☐ Additional information is provided.[a]

[a,b,c] See explanatory notes.

Standardized reporting form

FORCE GROUPS ---> / RESOURCE COSTS	STRATEGIC FORCES (1)	LAND FORCES (2)	NAVAL FORCES (3)	AIR FORCES (4)	OTHER MILITARY FORCES [d] (5)	CENTRAL SUPPORT ADMINISTRATION AND COMMAND (6)	UN PEACE-KEEPING [e] (7)	MILITARY ASSISTANCE AND COOPERATION (8)	EMERGENCY AID TO CIVILIANS [f] (9)	UNDISTRIBUTED (10)	TOTAL MILITARY EXPENDITURES (11)
1. PERSONNEL [g]											
1.1 CONSCRIPTS											
1.2 ACTIVE MILITARY PERSONNEL											
1.3 RESERVES											
1.4 CIVILIAN PERSONNEL											
1.5 MILITARY PENSIONS [g]											
2. OPERATIONS AND MAINTENANCE											
2.1 MATERIALS FOR CURRENT USE [h]											
2.2 MAINTENANCE AND REPAIR [i]											
2.3 PURCHASED SERVICES [j]											
2.4 OTHER											
3. PROCUREMENT AND CONSTRUCTION (INVESTMENTS) [k]											

[d, e, f, g, h, i, j, k] See explanatory notes.

FORCE GROUPS ---> / RESOURCE COSTS	STRA-TEGIC FORCES (1)	LAND FORCES (2)	NAVAL FORCES (3)	AIR FORCES (4)	OTHER MILITARY FORCES [d] (5)	CENTRAL SUPPORT ADMINISTRA-TION AND COMMAND (6)	UN PEACE-KEEPING [e] (7)	MILITARY ASSISTANCE AND COOPERATION (8)	EMERGENCY AID TO CIVILIANS [f] (9)	UNDISTRI-BUTED (10)	TOTAL MILITARY EXPENDITURES (11)
3.1 PROCUREMENT											
3.1.1 AIRCRAFT AND ENGINES											
3.1.2 MISSILES, INCLUDING CONVENTIONAL WARHEADS											
3.1.3 NUCLEAR WARHEADS AND BOMBS											
3.1.4 SHIPS AND BOATS											
3.1.5 ARMOURED VEHICLES											
3.1.6 ARTILLERY											
3.1.7 OTHER ORDNANCE AND GROUND FORCE WEAPONS											
3.1.8 AMMUNITION											
3.1.9 ELECTRONICS AND COMMUNICATIONS											
3.1.10 NON-ARMOURED VEHICLES											
3.1.11 OTHER											
3.2 CONSTRUCTION											
3.2.1 AIR BASES, AIRFIELDS											
3.2.2 NAVAL BASES AND FACILITIES											

FORCE GROUPS ---> RESOURCE COSTS	STRA-TEGIC FORCES (1)	LAND FORCES (2)	NAVAL FORCES (3)	AIR FORCES (4)	OTHER MILITARY FORCES [d] (5)	CENTRAL SUPPORT ADMINISTRA-TION AND COMMAND (6)	UN PEACE-KEEPING [e] (7)	MILITARY ASSISTANCE AND COOPERATION (8)	EMERGENCY AID TO CIVILIANS [f] (9)	UNDISTRI-BUTED (10)	TOTAL MILITARY EXPENDITURES (11)
3.2.3 ELECTRONICS FACILITIES											
3.2.4 PERSONNEL FACILITIES											
3.2.5 TRAINING FACILITIES											
3.2.6 OTHER											
4. RESEARCH AND DEVELOPMENT											
4.1 BASIC AND APPLIED RESEARCH											
4.2 DEVELOPMENT, TESTING AND EVALUATION											
5. TOTAL (1+2+3+4)											

Explanatory remarks (if any): _____

_____

_____

Simplified reporting form

Country: **Fiscal year**:

National currency and unit of measure:

(The unit of measure should not exceed one ten thousandth of the total military expenditures)

National point of contact (for governmental use only):

(Organization *Division/Section*

phone *fax* *e-mail)*

	Land forces	Naval forces	Air forces	Others*	Total
1. Personnel					
2. Operations and maintenance					
3. Procurement and construction (investments)					
4. Research and development					
5. Total					

Explanatory remarks (if any):

* See explanatory notes.

"Nil" report on military expenditures

The Government of ..... , with reference to General Assembly resolution ....., hereby informs the United Nations that it possesses neither armed nor military forces, and had no military expenditures in the fiscal year ..... .

National point of contact (for governmental use only):

_____

(Organization *Division/Section*

_____

phone *fax* *e-mail)*

Explanatory notes:

1. Military expenditures refer to all financial resources that a State spends on the uses and functions of its military forces. Information on military expenditures represents an actual outlay in current prices and domestic currency.

2. Member States are invited to consider explaining or clarifying, as appropriate, the figures provided in the reporting forms (e.g., on military expenditures as share of gross domestic product, major changes from previous reports, special circumstances). An "Explanatory remarks" field is added at the end of the matrix. Explanatory notes can also be provided as a separate document attached to the matrix.

3. Member States are invited to consider providing, as appropriate, additional factual and documentary information (e.g., lists and Web links of major publicly available documents and reference material reflecting their defence policy, military strategies and doctrines, "White Books"). The "additional information" and documents, if any, can be annexed to the national report.

4. Any State's military forces not included in columns 1-4 and other armed forces of that State which, due to their structure, equipment or mission, are able to conduct military operations.

5. Should include both missions mandated and led by the United Nations and other missions mandated by the United Nations.

6. Engagement of a State's military troops and equipment in activities to aid civilians in the case of natural disaster and other non-military emergency, if they are a part of military spending. As part of these expenditures can be also reported under other "Force groups", additional explanations are encouraged under "Explanatory remarks".

7. Should include direct payments for current and future services made to personnel as well as other personnel compensation expenditures made by the employer such as taxes, as appropriate, pensions (if they are a part of the military budget) and other contributions.

8. Should include purchase of food, clothing, petroleum products, training materials (excluding ordnance and ammunition) and medical supplies.

9. Should include both contract services and purchases of parts, tools and materials for the repair and maintenance of military equipment and facilities, including warehouses and depots.

10. Should include expenditures for various kinds of purchased services such as travel expenses, postal charges, printing expenses and other expenses, as well as civil and private contractors.

11. Should include substantial investments in the procurement of arms and military equipment and construction and substantial modernization of military facilities that increase combat capabilities, improve quality and modify performance.

12. Should include total expenditures for other military forces, central support administration and command, military cooperation, aid to civilians and undistributed spending.

United Nations A/66/89/Corr.1

General Assembly

Distr.: General
14 July 2011

English, Russian and Spanish only

Sixty-sixth session
Item 88 (b) of the preliminary list*
Reduction of military budgets: objective information on military matters, including transparency of military expenditures

Group of Governmental Experts on the Operation and Further Development of the United Nations Standardized Instrument for Reporting Military Expenditures

Note by the Secretary-General

Corrigendum

Annex II, second page

Replace the second page with the page overleaf.

* A/66/50.

11-41627 (E) 150711

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United Nations Report on Military Expenditures[a]

Country:

Fiscal year:

National currency and unit of measure:

(The unit of measure should not exceed one ten thousandth of the total military expenditures)

National point of contact (for governmental use only):

(Organization *Division/Section*

phone *fax* *e-mail)*

Please check which of the following templates was used (select one):

- ☐ Standardized reporting form (*recommended*)
- ☐ Simplified reporting form
- ☐ Other (e.g., national format, or reporting form of regional organization)
- ☐ "Nil" report

Please check whether any other additional information is provided:

- ☐ Explanatory remarks are provided.[b]
- ☐ Additional information is provided.[c]

[a,b,c] See explanatory notes.

United Nations A/66/89/Corr.2

General Assembly

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Note by the Secretary-General

Corrigendum

Annex II, explanatory notes

Replace the notes with the attached text.

* A/66/50.

11-41634 (E) 150711

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Explanatory notes

[a] Military expenditures refer to all financial resources that a State spends on the uses and functions of its military forces. Information on military expenditures represents an actual outlay in current prices and domestic currency.

[b] Member States are invited to consider explaining or clarifying, as appropriate, the figures provided in the reporting forms (e.g., on military expenditures as share of gross domestic product, major changes from previous reports, special circumstances). An "Explanatory remarks" field is added at the end of the matrix. Explanatory notes can also be provided as a separate document attached to the matrix.

[c] Member States are invited to consider providing, as appropriate, additional factual and documentary information (e.g., lists and Web links of major publicly available documents and reference material reflecting their defence policy, military strategies and doctrines, "White Books"). The "additional information" and documents, if any, can be annexed to the national report.

[d] Any State's military forces not included in columns 1-4 and other armed forces of that State which, due to their structure, equipment or mission, are able to conduct military operations.

[e] Should include both missions mandated and led by the United Nations and other missions mandated by the United Nations.

[f] Engagement of a State's military troops and equipment in activities to aid civilians in the case of natural disaster and other non-military emergency, if they are a part of military spending. As part of these expenditures can be also reported under other "Force groups", additional explanations are encouraged under "Explanatory remarks".

[g] Should include direct payments for current and future services made to personnel as well as other personnel compensation expenditures made by the employer such as taxes, as appropriate, pensions (if they are a part of the military budget) and other contributions.

[h] Should include purchase of food, clothing, petroleum products, training materials (excluding ordnance and ammunition) and medical supplies.

[i] Should include both contract services and purchases of parts, tools and materials for the repair and maintenance of military equipment and facilities, including warehouses and depots.

[j] Should include expenditures for various kinds of purchased services such as travel expenses, postal charges, printing expenses and other expenses, as well as civil and private contractors.

[k] Should include substantial investments in the procurement of arms and military equipment and construction and substantial modernization of military facilities that increase combat capabilities, improve quality and modify performance.

[l] Should include total expenditures for other military forces, central support administration and command, military cooperation, aid to civilians and undistributed spending.